DRAWING AMENDMENTS:

Please enter the replacement sheets of drawing that are attached to this Amendment. These replacement sheets have revisions in Figures 1 and 2.

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REMARKS

The Examiner's Action mailed on February 16, 2007, has been received and its contents carefully considered.

In this Amendment, Applicant has amended claims 1, 2, 4 and 6-8, and has canceled claim 5. Claims 1, 4 and 7 are the independent claims. Claims 1-4 and 6-10 remain pending in the application. For at least the following reasons, it is submitted that this application is in condition for allowance.

The Examiner has objected to the drawings for various informalities. In particular, the Examiner stated that Figure 1 should be designated as Prior Art. In response, Figure 1 has been amended to be labeled Prior Art. The Examiner also stated that Figure 2 included reference characters "242" and "296" that were not mentioned in the description. In response, the specification has been amended to include the reference characters "242" and "296." The Examiner further stated that Figure 2 did not include reference signs "E_c" and "C_k" that were mentioned in the description. In response, Figure 2 has been amended to include the reference signs "E_c" and "C_k." Accordingly, this objection should be withdrawn.

The Examiner has objected to the abstract and the disclosure for having various informalities. In response, the abstract and the disclosure have been thoroughly amended, to correct the matters specifically noted by the Examiner. It is submitted that the abstract and the disclosure comply with all official requirements. This objection thus should be withdrawn, as well.

The Examiner has further objected to claims 1-3, 5 and 7-10 for having various informalities. In response, claims 1-2 and 7-8 have been thoroughly amended, to

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correct the matters specifically noted by the Examiner. It is submitted that claims 1-3 and 7-10 comply with all official requirements. Moreover, claim 5 has been canceled, effectively rendering the objection directed to this particular claim moot. Accordingly, this objection should be withdrawn.

Further, the Examiner has rejected claims 1-6 under 35 USC §101 as being directed to non-statutory subject matter. The Examiner stated that these claims were directed to an algorithm for updating coefficients in a decision feedback equalizer that consists solely of the manipulation of abstract ideas that don't produce any practical application that produces a useful, concrete and tangible result.

Both amended claims 1 and 4 are directed to a method for updating coefficients in a decision feedback equalizer having an ISI canceller for canceling inter-symbol interference (ISI). These amended claims specify updating coefficients by the Toeplitz Matrix. The amended claims further specify canceling the ISI from a decoded symbol with the ISI canceller, using the updated coefficients. Accordingly, the coefficients updated by the Toeplitz Matrix, as recited in amended claims 1 and 4, are utilized to cancel the ISI with the ISI canceller. The method for updating coefficients recited in claims 1 and 4 thus produce a useful, concrete and tangible result, i.e., canceling the ISI from the decoded symbol with the ISI canceller using the updated coefficients.

It is thus submitted that the claimed invention in amended claims 1 and 4, as well as in the claims dependent from claims 1 and 4, is directed to statutory subject matter.

Accordingly, the rejection should be withdrawn, and claims 1 and 4 and the claims dependent therefrom should be allowed.

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It is therefore submitted that this application is in condition for allowance, and such a Notice, with allowed claims 1-4 and 6-10 earnestly is solicited.

Should the Examiner feel that a conference would help to expedite the prosecution of the application, the Examiner is hereby invited to contact the undersigned counsel to arrange for such an interview.

Respectfully submitted,

May 16, 2007 Date

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SMR/JJ